Section 7   Business Rule Validation

We validate all incoming business tax returns against our published list of Business Rules (refer to FTB Pub. 1436 for more information about business rules). When a return violates a Business Rule, our system will reject the return and include a message describing the error in the acknowledgement record.

Each Business Rule has a severity of either "Reject and Continue" or "Reject and Stop."
- When a Rule with the severity of "Reject and Continue" is violated, our system will continue validating the rest of the return and provide a list of all errors found in the return.
- When a Rule with the severity of "Reject and Stop" is violated, our system will stop validating the return. Only errors found before that point in the return will be listed in the acknowledgement record. Additional errors may exist in the return, but our system will not identify them until the return is resubmitted.

The following is a list of Business Rules associated with the validation of the return, current as of the date of this publication. The latest updates to these Business Rules can be found on our Website at www.ftb.ca.gov.

Rule Number	Parent Schema	Rule Text	Severity
F100-010	**Form 100 Schedule Q**	Form 100, APB/APE, [TaxPeriodBeginDate], or [TaxPeriodEndDate] cannot be set to a date of 12-31-9999.	Reject and Continue
F100-020		Form 100, APB/APE, [TaxPeriodEndDate] cannot be earlier than [TaxPeriodBeginDate].	Reject and Continue
F100-030		Form 100, APB [TaxPeriodBeginDate] cannot be later than the current date [Timestamp].	Reject and Continue
F100-040		Form 100, APE [TaxPeriodEndDate] cannot be more than 375 days past APB [TaxPeriod BeginDate].	Reject and Continue
F100-050		Form 100, APE [TaxPeriodEndDate] or APB [TaxPeriodBegin Date] cannot be a leap date of February 29th.	Reject and Continue
F100-060		Form 100, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate] and California corporation number [CACorporationNumber] match a previously accepted return.	Reject and Continue
F100-070		If Form 100, Question A [Dissolved], [Surrendered], [Merged], [IRCSec338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present.	Reject and Continue
F100-080		You cannot e-file this return because you indicated your income is included in a combined report of a unitary group (Form 100, Question B [CombinedUnitaryReturn] is checked "Yes").	Reject and Continue
F100-090		Form 100, Question C Date [DateLastWatersEdge] must be prior to the filing date [Timestamp] of the return.	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
F100-100		Form 100, Question E [BusinessActivityCode] must be a valid 6digit Principal Business Activity (PBA) code as of 1998.	Reject and Continue
F100-110		If Form 100, Question M [ApportioningSchedule] is checked "Yes", then Schedule R must be attached.	Reject and Continue
F100-120		Form 100, Question T [CaliforniaREMIC] and Form 100, Question W [CreditUnion] cannot both be checked "Yes".	Reject and Continue
F100-140	**Form 100 State Adjustments**	If Form 100, Line 2 [DedForeignDomesticTax] amount is present then Schedule A must be attached.	Reject and Continue
F100-150		If Form 100, Line 3 [DedTaxCorpTaxLaw] amount is present then Schedule A must be attached.	Reject and Continue
F100-160		If Form 100, Line 5 [CapitalGainsNet] amount is present then Sch D must be attached.	Reject and Continue
F100-170		If Form 100, Line 6 [DepreciationExcess] amount is present then Form 3885 must be attached.	Reject and Continue
F100-180		If Form 100, Line 10 [DeductionDividendIntercompany] amount is present then Schedule H (100) must be attached	Reject and Continue
F100-190		If Form 100, Line 11 [DeductionOtherDividends] amount is present then Schedule H (100) must be attached	Reject and Continue
F100-200		If Form 100, Line 12 [DepreciationAdditionalAllowed] amount is present then Form 3885 must be attached.	Reject and Continue
F100-210		If Form 100, Line 15 [DeductionBusinessAndInterest] is present then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue
F100-220	**CA NetIncome**	If Form 100, Line 19 [NetIncomeState] amount is negative, then Line 20 [NOLCarryover] may not be significant.	Reject and Continue
F100-230		Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts must be equal if Question M [ApportioningSchedule] is answered "No".	Reject and Continue
F100-240		If Form 100, Line 18 [NetIncomeAfterAdjusts] and Line 19 [NetIncomeState] amounts are not equal then Question M [ApportioningSchedule] must be answered "Yes" and a Schedule R must be attached.	Reject and Continue
F100-250	**Taxes**	If Form 100, Line 27 [AdditionalCreditsSubtotal] amount is present then Schedule P (100) or Form 3540 must be attached.	Reject and Continue
F100-260		Form 100, Line 28 [TotalCreditsCurrYr] must equal the sum of Lines 25 [CreditAmount] + Line 26 [Credit Amount] + Line 27 [AdditionalCreditsSubtotal].	Reject and Continue
F100-280		If Form 100, Line 30 [AlternativeMinimumTax] is present then Schedule P (100) must be attached.	Reject and Continue
F100-290		Form 100, Line 31 [TotalTax] must equal the sum of Line 29 [TaxMinusCredits] and Line 30 [AlternativeMinTax].	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
F100-270	Payments	Form 100, Line 36 [TotalPayments] must equal the sums of Line 32 through Line 35 [OverpaymentPriorYear] + [AmountPaidEstimated] + [NonResOrRealEstateWithholding] + [AmountPaidWithExtension].	Reject and Continue
F100-300	Refund Or Amount Due	Form 100, Line 41 [OverpaymentRefunded] must equal the result of Line 38 [OverpaymentBeforePenaltyAndInt] minus Line 39 [OverpaymentCreditedNxtYr] and Line 40 [StateUseTax] and Line 42a [PenaltyAndInterest], if applicable.	Reject and Continue
F100-310		If Form 100, Line 42b [EstPenExceptionBorC] is checked, the Form 5806 must be attached.	Reject and Continue
F100-320		Form 100, Line 43 [BalanceDueWithReturn] must equal the sum of Line 37 [TaxMinusCreditsAndPayments], Line 39 [OverpaymentCreditedNxtYr], Line 40 [StateUseTax], Line 42a [PenaltyAndInterest], minus Line 38 [OverpaymentBeforePenaltyAndInt].	Reject and Continue
F100-340	Schedule D	If Schedule D, Line 2 [STCGLFromInstallmentSales] or Line 7 [LTCGLFromInstallmentSales] amount is present then Form 3805E must be present.	Reject and Continue
F100-350	Schedule J	If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100, Line 37 [TaxMinusCreditsAndPayments] or Line 38 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue
F100-360	Schedule A	Schedule A, Column C, Total amount [TotalTaxAmount] must equal Schedule F, Line 17 amount [Taxes].	Reject and Continue
F100-370	Schedule F	If Schedule F, Line 2 [CostOfGoodsSold] amount is present, then Schedule V must be attached.	Reject and Continue
F100-380		If Schedule F, Line 4 [Dividends] amount is present, then Schedule H must be attached.	Reject and Continue
F100-390		If Schedule F, Line 8 [CapitalGainNetIncome] amount is present then Schedule D must be attached.	Reject and Continue
F100-400		If Schedule F, Line 9 [OrdinaryGainLoss] amount is present then Schedule D-1 must be attached	Reject and Continue
F100-410		If Schedule F, Line 20 [Depreciation] amount is present then Form 3885 must be attached.	Reject and Continue
F100-420		Schedule F, Line 30 [NetIncomeBeforeCAAdj] must equal Form 100, Line 1 [NetIncome].	Reject and Continue
SCHR-010	Schedule R	If Form 100 Question M [ApportioningSchedule] is"Y" then Schedule R Line 1a [NetIncomeLossAfterAdjustments] must equal Line 18 [NetIncomeAfterAdjust] on Form 100	Reject and Continue
SCHR-020		Schedule R, Line 1c[CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset]	Reject and Continue
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) from Schedule R-3 [NetIncomeLoss]	Reject and Continue

Rule Number	Parent Schema	Rule Text	Severity
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) from Schedule R-4 [GrandTotalGainLoss]	Reject and Continue
SCHR-050		Schedule R, Line 35 [NetCAIncomeLoss] amount must equal Form 100 Line 19 [NetIncomeState] amount.	Reject and Continue
SCHR-060		Schedule R-1, Line 1, Column a [TotalProperty] amount must be equal to or greater than Line 1, Column b [TotalProperty] amount.	Reject and Continue
SCHR-070		Schedule R-1, Line 2, Column a [TotalPayroll] amount must be equal to or greater then Line 2, Column b [TotalPayroll]	Reject and Continue
SCHR-080		Schedule R-1, Line 3, Column a [TotalSales] amount must be equal to or greater than Line 3, Column b [TotalSales] amount.	Reject and Continue
SCHR-090		Schedule R-1, Line 5 [ApportionmentPercentage] must equal Schedule R, Side 1, Line 18a [ApportionmentPercentage] amount.	Reject and Continue
SCHP-010	**Schedule P**	Schedule P, Line 2L [TotalAdj] must equal the sum of Lines 2a [Depreciation] + Line 2b[AmortzCertPolutionCtrlFacilit] + Line 2c [AmortzMiningExplortnDevCosts] + Line 2d [BasisAdjustments] + Line 2e [LongTermContracts] + Line 2f [InstallmentSales] + Line 2g [TaxShelterFarmActivities] + Line 2h [PassiveActivities] + Line 2i [LossLimitations] + Line 2j [BeneficiaryAmtFromK1] + Line 2k [MerchantMarineCapConstFunds]	Reject and Continue
SCHP-020		Schedule P, Line 3f [TotalPreferenceItems] must equal the sum of Lines 3a [Depletion] + Line 3b[IntangibleDrillingCosts] + Line 3c [AcceleratedDepreciation] + Line 3d [AmortxCertPollutionCtrlFacilit] + Line 3e [CharitableContributions]	Reject and Continue
SCHP-030		Schedule P, Line 4a [PreAdjAMTI] must equal the sum of Line 1 [NetIncomeLossAfterCAAdj]+ Lines 2l [TotalAdj] + Line 3f [TotalPreferenceItems]	Reject and Continue
SCHP-040		Schedule P, Line 6 [PreAdjAMTIPlusACEAdj] must equal the sum of Lines 4b [ApprPreAdjAMTI] + Line 5f [ACEAdjustment], or must equal zero.	Reject and Continue
SCHP-050		Schedule P, Line 17 [TenativeMinimumTax] must equal the sume of Line 15 [ReducedAMTIExemption] + Line 16 [BankAndFinanicalCorpTMT].	Reject and Continue
PMT-010	**CA-Payment**	There is an error with the date [RequestedDate] of your Electronic Funds Withdrawal request. The date must be equal to or after the current date.	Reject and Continue
F3523-010	**Form 3523**	If Form 3523, Line 17b amount [ReducedRegularCredit] is present, then attribute [Section280Celection] must be present and contain the value "Section280C".	Reject and Continue
F3523-020		If Form 3523, Line 39b amount [RdcdAltIncrementalCredit] is present, then attribute [Section280Celection] must be present and contain the value "Section280C".	Reject and Continue
X0000-010	**General Rules**	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

Rule Number	Parent Schema	Rule Text	Severity
R0000-030		The California Software ID Number [SoftwareId] must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.	Reject and Continue
R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Stop
R0000-060		The number of Binary Attachments and/or Referenced Documents must equal the number of Binary Attachments and/or Referenced Documents computed by FTB.	Reject and Stop
R0000-070		A federal return (XML) must be attached with every state submission except when Form 100 [TypeOfCorp] = "FASIT".	Reject and Stop
T0000-010	CA-Transmission Manifest	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop
T0000-020		You are submitting returns with a production transmission type [TransmissionCategory] of (P), however our records indicate that you are not authorized to submit production returns.	Reject and Stop
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Stop
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than two days prior to, or one day after the actual processing date).	Reject and Stop
T0000-110		The "Transmission ID" is not unique.	Reject and Stop
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop
T0000-140	General Transmission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
T0000-150		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop
X0000-040	CA-Submission Manifest	Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop
S0000-020		The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop
X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop

Rule Number	Parent Schema	Rule Text	Severity
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop
S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop
S0000-060		The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than two days prior to, or one day after the actual processing date).	Reject and Stop
S0000-070		Your Submission ID is not unique.	Reject and Stop
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently, only '2005').	Reject and Stop
S0000-100	**General Submission Errors**	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop
S0000-110		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop
S0000-170		Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop